

1 CHRISTOPHER STEINBRUNER  
2 STEINBRUNER HILL CPAS  
3 100 Clock Tower Place, Ste. 130  
4 Carmel, California 93923  
5 Telephone: (831) 222-6111  
6 Facsimile: (831) 222-5464

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8 Compliance Advisor and Accountant for debtor-  
9 in-possession Santa Cruz Berry Farming  
10 Company, LLC  
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**UNITED STATES BANKRUPTCY COURT**  
**NORTHERN DISTRICT OF CALIFORNIA**  
**SAN JOSE DIVISION**

12	In re	)	LEAD CASE NO.: 15-51771
13		)	
14	SANTA CRUZ BERRY FARMING	)	Jointly Administered with: 15:51772
15	COMPANY, LLC, a California limited	)	
16	liability company	)	Chapter 11
17	Debtor-In-Possession.	)	<b>FINAL APPLICATION FOR</b>
18		)	<b>COMPENSATION BY STEINBRUNER HILL</b>
19		)	<b>CPA FOR DEBTOR IN POSSESSION;</b>
20		)	<b>DECLARATION OF CHRISTOPHER</b>
21		)	<b>STEINBRUNER</b>
22		)	
23	[x] Affects All Debtors	)	DATE: April 23, 2016
24		)	TIME: 10:30 A.M.
25	[ ] Affects Corralitos Farms, LLC	)	DEPT: 3020
26		)	
27		)	
28		)	

**FINAL APPLICATION FOR COMPENSATION BY ACCOUNTANT AND  
COMPLIANCE ADVISOR FOR DEBTOR-IN POSSESSION**

Steinbruner Hill CPAs (“Steinbruner” or “Applicant”), compliance advisor and accountant to Debtor-in-Possession Santa Cruz Berry Farming Company, LLC (the “Debtor”), hereby submits this fee application (the “Fee Application”) requesting entry of an order (a) approving Steinbruner’s final allowance of compensation for \$114,005.12 in fees for professional

1 services (the “Requested Compensation”) rendered from September 10, 2015 through January 21,  
2 2016 (the “Application Period”). Applicant neither requested nor received any prior compensation  
3 nor reimbursement in the case.

4 Pursuant to the order of the Court, applicant was employed as a compliance advisor and  
5 accountant to Debtor-in-Possession Santa Cruz Berry Farming Company, LLC. [ECF No. 171].

6 This Fee Application is submitted pursuant to the provisions of Bankruptcy Code  
7 Sections 330 and 331 and Federal Rule of Bankruptcy Procedure 2016.

8 **A. NOTICE OF APPLICATION**

9 Notice of this Fee Application is being served by mail on all creditors who have filed  
10 claims in this case and other parties in interest, concurrently with its filing. Full copies of the Fee  
11 Application (including its exhibits) are being served by mail on the United States Trustee,  
12 Debtor’s counsel, and all parties who have requested notice in this case. Applicant respectfully  
13 submits that the notice given satisfies all applicable rules.

14 **B. REQUEST FOR COMPENSATION**

15 Steinbruner rendered the services described in this Fee Application and the billing  
16 statements attached hereto as Exhibit “A”. Declaration of Christopher Steinbruner (“Steinbruner  
17 Decl.”) ¶ 4. As set forth in the Motion to Employ, Applicant was hired to provide accounting  
18 services for the estate because of the Debtor’s outdated accounting software and practices.  
19 Accordingly, the Debtor retained the Applicant, to organize the Debtor’s pre-petition accounting,  
20 manage the Debtor’s post-petition accounting, and ensure that the Debtor efficiently produced  
21 accurate accounting reports for the Court and creditors in a timely manner. Steinbruner Decl. ¶ 2.  
22 Applicant spent a total of 544 hours performing the services set forth herein and as itemized on the  
23 detailed summary of time and services provided on the attached pages, for the approximate period  
24 from September 10, 2015 through January 21, 2016. Steinbruner Decl. ¶ 5. Applicant represents  
25 that it rendered timely, extensive and thorough services in accordance with requirements of the  
26 case and to enable prompt administration of the business. Steinbruner Decl. ¶ 2.

27 Applicant respectfully submits that the sum of \$114,005.12 constitutes reasonable  
28 compensation for its services rendered to the Debtor-in-possession over the course of the case  
based on Applicant’s approved rates. Pursuant to the Order re: Further Motion Regarding the

1 Debtor's Use of Cash Collateral Beyond the Use Period [ECF No. 182, 13:23], the Applicant was  
2 allowed a weekly carve out of \$ 4,000.00 from September 28, 2015 until October 31, 2015, thus  
3 those allowed fees will be reimbursed directly from Applicant by senior secured creditor, Tom  
4 Lange & Company. Any other allowed fees awarded to Applicant will be an allowed  
5 administrative claim in the above captioned bankruptcy case. Moreover, no agreement has been  
6 made by any member of the Applicant's firm, or by any employee thereof, directly or indirectly,  
7 and no understanding exists for a division of fees prayed for with any other persons or persons.  
8 Applicant has not entered into any agreements, written or oral, express or implied, with any other  
9 party interest in the above-entitled case for the purpose of fixing the amount of any fee or  
10 compensation to be paid from the assets of the estate of the above-named Debtor. Steinbruner  
Decl. ¶ 6.

### 11 C. DESCRIPTION OF SERVICES

12 The entirety of Applicant's services concerned Debtor's business operations in its position  
13 as the Debtor's compliance advisor and accountant. As part of Applicant's employment,  
14 Applicant ensured that Debtor's use of cash collateral included verification that expenditures and  
15 revenues were within the budget incorporated in each Cash Collateral Order. However, the  
16 Applicant was not involved in the management of the Debtor's business, did not have authority to  
17 sign checks or issue payments. Steinbruner Decl. ¶ 7. As Debtor's accountant, the Applicant  
18 reviewed Debtor's financial documents, reviewed and revised pre-petition accounting records,  
19 compiled post-petition accounting records as needed, reconciled bank statements and updated  
20 Debtor's accounting and reporting system to ensure that the Debtor could provide accurate  
21 accounting reports to the Court in a timely and efficient manner. Steinbruner Decl. ¶ 2.  
22 Applicant spent 544 hours and billed \$114,004.12 for these services. Steinbruner Decl. ¶ 5.

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1           **D.     CONCLUSION**

2           Applicant respectfully requests that a hearing be held on notice to creditors, and that the  
3     Court allow as final compensation and authorize payment to applicant of the sum of \$114,005.12  
4     as compensation for the services rendered to the Debtor and for such further and other order as  
5     may be just and proper under the circumstances.

6     Dated: March 23, 2016

7           STEINBRUNER HILL, CPAs

8           BY: 

9           Christopher Steinbruner, President

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1 with any other persons or persons. In addition, I am aware that the firm has not entered into any  
2 agreements, written or oral, express or implied, with any other party interest in the above-entitled  
3 case for the purpose of fixing the amount of any fee or compensation to be paid from the assets of  
4 the estate of the above-named Debtor.

5 7. I know that the entirety of my firm's services related to Debtor's business  
6 operations as the Debtor's compliance advisor and accountant. Moreover, my firm also ensured  
7 that Debtor's use of cash collateral included ensuring that that expenditures and revenues were  
8 within the budget incorporated in each Cash Collateral Order. But, my firm was not involved in  
9 the management of the Debtor's business, did not have authority to sign checks or issue payments.

10 I declare under penalty of perjury under the laws of the United States of America that the  
11 foregoing is true and correct.

12 Executed at Carmel, California, on March 23, 2016.

13  
14   
15 Christopher Steinbruner

# EXHIBIT A

# Steinbruner Hill CPAs

100 Clock Tower Place, Ste. 130  
Carmel, CA 93923  
Phone (831) 222-6111  
www.steinhill.com



Steinbruner • Hill  
Certified Public Accountants

TVA Law  
in the matter of Santa Cruz Berry Farming, LLC  
3199 Airport Loop Drive, Suite A3  
Costa Mesa, CA 92626

Invoice#: 1224  
September 30, 2015

A/C#: 1348

<u>Date</u>	<u>Staff</u>	<u>Explanation</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
09/10/15	Herrera, Armida	text and phone correspondence with Jim Chapple to get setup with remote connection to SCB server and programs access	0.50	65.00	\$32.50
09/15/15	Gomez, Lina	Met with Chris to discuss SCB account issues and strategy. Initial inspection of books and records.	1.30	150.00	195.00
09/15/15	Steinbruner, Chris	Work with Jim Chapelle to set up IT system in order to access system.	0.60	320.00	192.00
09/16/15	Steinbruner, Chris	Review books on RDS to gain understanding of system.	1.10	320.00	352.00
09/17/15	Gomez, Lina	Meeting at Santa Cruz Berry office. Assisted SCB staff on accounting policies and procedures. Investigated various issues and problems with the accounting system. Address issues of the creditor group. Gain understanding of system specifics. Obtain copies of various documents.	2.50	150.00	375.00
09/17/15	Steinbruner, Chris	Accounting Services- Initial meeting with Dolores and Fritz in Watsonville. General understanding of the accounting system and the business. Work with Famous technical support in order to change system settings for the purpose of generating proper reports. Print various reports.	3.00	320.00	960.00



Invoice#: 1224

September 30, 2015

Invoice For: TVA Law

<u>Date</u>	<u>Staff</u>	<u>Explanation</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
09/17/15	Steinbruner, Chris	Work on books in order to produce reports required by the court.	1.40	320.00	448.00
09/17/15	Steinbruner, Chris	Work on books in order to produce reports required by the court.	1.60	320.00	512.00
09/17/15	TVA Law	Mileage - 66 miles			37.95
09/17/15	TVA Law	Mileage for Lina's visit to SCB office			28.18
09/18/15	Gomez, Lina	Worked on generating accounts receivable, accounts payable, grower payable for the debtor and creditor group. Discovered numerous corrections to the books. Also worked with Dolorez to improve recording and reporting of information.	4.40	150.00	660.00
09/18/15	Gomez, Lina	Worked on generating cost accounting information for the debtor and creditor group.	2.10	150.00	315.00
09/18/15	Steinbruner, Chris	Work on financial statements for purpose of gaining the ability to generate reports.	0.40	320.00	128.00
09/18/15	Steinbruner, Chris	Investigate and analyze cash accounting, including inspection of bank statements and Famous accounting data.	2.20	320.00	704.00
09/18/15	Steinbruner, Chris	Investigate and analyze payroll taxes, including extracting data from Famous in order to generate figures necessary for b/k reports. Begin preparation of reports for b/k as of 8/31/2015.	2.80	320.00	896.00
09/18/15	Steinbruner, Chris	Investigate Famous accounting system set up, processes, policies, and procedure to learn system.	1.30	320.00	416.00
09/18/15	Sugimoto, Jeff	Payroll reconciliation (payroll reports to entries in Famous)	2.00	150.00	300.00
09/19/15	Gomez, Lina	Worked on trial balance in order to generate accurate financials as required by the proceedings.	6.50	150.00	975.00

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Invoice#: 1224

September 30, 2015

<u>Date</u>	<u>Staff</u>	<u>Explanation</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
09/19/15	Steinbruner, Chris	Continue to investigate and analyze payroll taxes, including extracting data from Famous in order to generate figures necessary for b/k reports.	1.10	320.00	352.00
09/19/15	Steinbruner, Chris	Investigate Famous accounting system set up, processes, policies, and procedure to learn system.	5.40	320.00	1,728.00
09/20/15	Gomez, Lina	Worked on trial balance for financials.	3.90	150.00	585.00
09/20/15	Gomez, Lina	Analyze revenue in order to test recorded amounts to sales details.	2.20	150.00	330.00
09/20/15	Gomez, Lina	Making additional corrections to books and records. Brokerage account is actually revenue received as Cost of Goods.	0.80	150.00	120.00
09/21/15	Gomez, Lina	Continued work on trial balance for generating financials.	1.30	150.00	195.00
09/21/15	Gomez, Lina	Discussed AP and other reporting requirements with attorney.	0.20	150.00	30.00
09/21/15	Gomez, Lina	Continued work on grower payable settlements. Sales were posting in Famous to grower payables instead of to revenue.	3.90	150.00	585.00
09/21/15	Steinbruner, Chris	Document payroll observations and recommendations. Research rules for designating payroll deposits and reducing penalties. Communicate recommendations to team.	1.60	320.00	512.00
09/21/15	Steinbruner, Chris	Complete schedule of payroll taxes at 8/31/2015.	0.40	320.00	128.00
09/21/15	Steinbruner, Chris	Review accounting GAAP treatment of companies in bankruptcy proceeding.	0.00	320.00	0.00
09/22/15	Gomez, Lina	Worked on grower system in order to reconcile cash receipts to cost accounting for trial balance.	2.90	150.00	435.00
09/22/15	Gomez, Lina	Reconcile cash receipts to cost accounting.	2.30	150.00	345.00

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September 30, 2015

<u>Date</u>	<u>Staff</u>	<u>Explanation</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
09/22/15	Steinbruner, Chris	Review CPA professional requirements in regards to work performed for a company in Chapter 11.	0.50	320.00	160.00
09/22/15	Steinbruner, Chris	Update payroll tax schedule for 9/1 - 9/23 activity.	2.30	320.00	736.00
09/22/15	Steinbruner, Chris	Separate out post-petition payroll tax activity for payroll reports.	3.00	320.00	960.00
09/23/15	Gomez, Lina	Worked on reports (Sales, AR, AP) as required by the proceedings.	2.70	150.00	405.00
09/23/15	Gomez, Lina	Conversation with attorney.	0.20	150.00	30.00
09/23/15	Gomez, Lina	Communication with Dolores to assist in accounting process. Intent is to continue to improve system so that accurate reports can be generated efficiently and quickly.	0.50	150.00	75.00
09/23/15	Gomez, Lina	Investigate cost accounting entries via invoicing rather than thru cash receipts for the purpose of improving the reporting capabilities of the system.	0.50	150.00	75.00
09/23/15	Steinbruner, Chris	Complete payroll tax reporting through 9/23/2015.	2.60	320.00	832.00
09/24/15	Steinbruner, Chris	TC Tom V.	0.20	320.00	64.00
09/25/15	Steinbruner, Chris	Communication with Richard Feferman in regards to needs of creditors' committee.	0.80	320.00	256.00
09/25/15	Steinbruner, Chris	Attorney conference call	0.90	320.00	288.00
09/25/15	Steinbruner, Chris	Review motion	0.40	320.00	128.00
09/25/15	Steinbruner, Chris	Strategy meeting with team.	1.20	320.00	384.00
09/25/15	Steinbruner, Chris	Meeting with creditor's attorney.	1.40	320.00	448.00

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September 30, 2015

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<u>Date</u>	<u>Staff</u>	<u>Explanation</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
09/25/15	Steinbruner, Chris	Review 2015 budget; Review MOR	1.00	320.00	320.00
09/27/15	Steinbruner, Chris	Locate and inspect 3 ranches in Watsonville.	3.00	320.00	960.00
09/27/15	Steinbruner, Chris	Work on budget.	1.50	320.00	480.00
09/27/15	Steinbruner, Chris	Work in accounting system in order to extract revenue and sales data, particularly units, from Famous. Experienced difficulty due to lack of coordination between sales / invoice entries and general ledger postings.	1.80	320.00	576.00
09/27/15	TVA Law	Mileage - tour 3 ranches in Watsonville. 78 miles.			44.85
09/28/15	Steinbruner, Chris	Inspect ranches with berry farming expert to observe characteristics and condition. Take pictures.	2.50	320.00	800.00
09/28/15	Steinbruner, Chris	Continue work on historic sales spreadsheet.	1.00	320.00	320.00
09/28/15	Steinbruner, Chris	Review b/k information and filings. Complete declaration.	0.60	320.00	192.00
09/29/15	Steinbruner, Chris	Tour ranches to note harvest and field activity and condition.	2.00	320.00	640.00
09/29/15	Steinbruner, Chris	Review leases.	0.40	320.00	128.00
09/29/15	Steinbruner, Chris	Inspect harvest - we see fresh, freezer and juice. We also see Reiter Berry on the Elkhorn ranch.	0.20	320.00	64.00
09/29/15	TVA Law	Mileage - 66 miles			37.95
09/30/15	Steinbruner, Chris	Continue work on detailed sales report. Continuing difficulty correlating	0.30	320.00	96.00

Invoice For: TVA Law

Invoice#: 1224

September 30, 2015

<u>Date</u>	<u>Staff</u>	<u>Explanation</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
09/30/15	Steinbruner, Chris	TC Richard Feferman to dicuss format, billings, US Trustee requirements, accountings, ranches. Also discussed items creditors committee feel are imporant moving forward.	1.50	320.00	480.00
09/30/15	Steinbruner, Chris	Work with Lina Gomez on resolution in regards to missing invoices, as well as observations from personnel interactions at the Watsonville office.	0.40	320.00	128.00
09/30/15	Steinbruner, Chris	Work with Richard Federman on b/k formats and needs of creditor group. Discuss concerns of creditor group. Suggest solutions.	0.80	320.00	256.00
Total Charges:			93.90		<u>\$23,235.43</u>

We are glad to have the opportunity to work with you and thank you for your business.

Invoice is due upon receipt.

PLEASE DETACH HERE AND RETURN WITH PAYMENT

September 30, 2015

Invoice#: 1224

TVA Law  
A/C#: 1348

**Steinbruner Hill CPAs**

100 Clock Tower Place, Ste. 130  
Carmel, CA 93923  
Phone (831) 222-6111  
www.steinhill.com

Balance Due: \$23,235.43

Amount Enclosed:

# Steinbruner Hill CPAs

100 Clock Tower Place, Ste. 130  
Carmel, CA 93923  
Phone (831) 222-6111  
www.steinhill.com



Steinbruner • Hill  
Certified Public Accountants

TVA Law  
in the matter of Santa Cruz Berry Farming, LLC  
3199 Airport Loop Drive, Suite A3  
Costa Mesa, CA 92626

Invoice#: 1279  
October 15, 2015

A/C#: 1348

<u>Date</u>	<u>Staff</u>	<u>Explanation</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
09/30/15	Gomez, Lina	Worked from at SCB office. Assisted Dolores with Famous questions. Evaluate inventory aging for shipping. Dolores provided me with equipment list, depreciation schedule for 2014 taxes. Investigated freezer market price of .95 versus current SCB sales rate per Chris request.	7.30	150.00	\$1,095.00
09/30/15	Gomez, Lina	Worked on Famous reporting to start analysis of direct costs and overhead for proforma profit and loss statement.	4.30	150.00	645.00
09/30/15	TVA Law	Mileage to Santa Cruz Berry office			25.08
10/01/15	Gomez, Lina	Meeting at SCB with Dolores and Chris. Evaluate approach for trial balance in excel. Reviewed packaging invoices to harvested units. Reviewed approach to revenue for trial balance. Completed daily sales report for 09/28 & 09/29	7.00	150.00	1,050.00
10/01/15	Herrera, Armida	created spreadsheet of vehicle list	1.20	65.00	78.00
10/01/15	Steinbruner, Chris	Generate reports from Famous software in order to analyse harvest costs. Perform analysi of harvest costs in order to make recommendaitons to creditors group.	1.00	320.00	320.00
10/01/15	Steinbruner, Chris	Investigate activity at both ranches. Pictures of boxes, crews.	0.90	320.00	288.00

Invoice For: TVA Law

Invoice#: 1279

October 15, 2015

<u>Date</u>	<u>Staff</u>	<u>Explanation</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/01/15	Steinbruner, Chris	Work on liquidation analysis as of 9/30/2015	2.20	320.00	704.00
10/01/15	Steinbruner, Chris	Consult with Richard Feferman in regards to liquidation analysis	0.30	320.00	96.00
10/01/15	Steinbruner, Chris	Conversations with Fritz and Armando in regards to field estimates, contracts for fruit beginning next week, decsions to harvest fresh vs. freezer vs. juice. Overall condition of the berry market. What the rest of the season looks like.	0.80	320.00	256.00
10/01/15	Steinbruner, Chris	Work on budget reports.	0.90	320.00	288.00
10/01/15	Steinbruner, Chris	Investigate various accounting issues including the sale of unlabeled boxes.	1.20	320.00	384.00
10/01/15	Steinbruner, Chris	Continue to work on harvest costs.	0.80	320.00	256.00
10/01/15	Steinbruner, Chris	Communicate with attorney group status, progress, and next steps.	0.70	320.00	224.00
10/01/15	Steinbruner, Chris	Use exported data from Famous and pivot table to analyse historical data.	0.60	320.00	192.00
10/01/15	Steinbruner, Chris	Begin to format report for daily harvest cost analysis.	1.10	320.00	352.00
10/01/15	TVA Law	Mileage - 74 miles			42.55
10/02/15	Gomez, Lina	Completed analysis for proforma profit loss consisting for harvest cost, total sales, average price, inventory aging, rejection and review overhead expenses for proforma profit and loss statement.	2.00	150.00	300.00
10/02/15	Gomez, Lina	Talked to Armando about packaging material per pack.	0.50	150.00	75.00
10/02/15	Gomez, Lina	Worked on packaging material daily cost analysis report for daily sales report.	2.00	150.00	300.00

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Invoice#: 1279

October 15, 2015

<u>Date</u>	<u>Staff</u>	<u>Explanation</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/02/15	Gomez, Lina	Created harvest cost per day per style of pack analysis sheet and completed packaging material costs for daily sales report. Completed 09/30 daily sales report.	6.50	150.00	975.00
10/02/15	Steinbruner, Chris	Analysis of selling fresh vs. freezer vs. juice. Advise team.	0.50	320.00	160.00
10/02/15	Steinbruner, Chris	Conference with Tom Voge	1.10	320.00	352.00
10/02/15	Steinbruner, Chris	Prepare pro-forma profit and loss statement for next week (Oct 5 through Oct 11) in order to analyze potential profit and advisability to continue into next week	1.30	320.00	416.00
10/02/15	Steinbruner, Chris	Review order.	0.20	320.00	64.00
10/02/15	Steinbruner, Chris	Format reports.	0.90	320.00	288.00
10/02/15	Steinbruner, Chris	Correspondence with alternative berry processor in order to confirm pricing as well as investigate a more stable outlet for organic freezer berries.	0.40	320.00	128.00
10/03/15	Gomez, Lina	Created revised version of proforma statement with analysis work attached (revenue, direct cost, ranch cost and packaging detail). Revised version consists of detail workpapers and allows updates from famous for future reporting updates. Revised daily sales report with new analysis sheets from proforma ie harvest cost and packaging cost analysis sheets.	12.50	150.00	1,875.00
10/03/15	Steinbruner, Chris	Complete next week projection	0.60	320.00	192.00
10/03/15	Steinbruner, Chris	Draft observations and conclusions	0.50	320.00	160.00



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October 15, 2015

<u>Date</u>	<u>Staff</u>	<u>Explanation</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/04/15	Gomez, Lina	Reviewed budget variance for ranch payroll \$140k versus my projection of \$116k for proforma report.	2.50	150.00	375.00
10/04/15	Gomez, Lina	Completed daily sales report for 10/01.	1.00	150.00	150.00
10/04/15	Gomez, Lina	Worked on creating and adding to 2 reports to daily sales report; operations and actual vs budget.	3.00	150.00	450.00
10/04/15	Steinbruner, Chris	Draft observations and conclusions	1.20	320.00	384.00
10/05/15	Gomez, Lina	Worked with Dolores on making a donation invoice for old inventory, review of cash received, pricing for PAS (price after sales) invoices needing update, current packaging materials invoices, invoice dates not matching shipping date, questions on payroll reports from Gaby, helped Dolores with Famous; printing grower receipts.	7.00	150.00	1,050.00
10/05/15	Gomez, Lina	Wrote "Analysis of Functionality of Accounting System"	2.00	150.00	300.00
10/05/15	Steinbruner, Chris	Correspondence with Titan Frozen on establishing a possible outlet for organic frozen fruit.	0.50	320.00	160.00
10/05/15	Steinbruner, Chris	Declaration	0.40	320.00	128.00
10/05/15	TVA Law	Mileage to Santa Cruz Berry office			25.08
10/06/15	Gomez, Lina	Completed 10/02 and 10/03 daily sales reports with new operating report	2.00	150.00	300.00
10/06/15	Gomez, Lina	Updated harvest report for 10/11 - 10/18	0.50	150.00	75.00
10/06/15	Gomez, Lina	Reviewed tasks and researched gross revenue per month (cash and accrual), reviewed monthly operating reports samples to create future reports per Chris' email request.	4.00	150.00	600.00
10/06/15	Gomez, Lina	Reseached approach to creating actual vs budget from Famous with a download of trial balance from Famous.	3.00	150.00	450.00

Invoice#: 1279

October 15, 2015

Invoice For: TVA Law

<u>Date</u>	<u>Staff</u>	<u>Explanation</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/06/15	Steinbruner, Chris	Format actual to budget report for P&L through 9/30/2015.	1.40	320.00	448.00
10/06/15	Steinbruner, Chris	Compute crops in ground figure for 9/30/2015 liquidation analysis report.	0.90	320.00	288.00
10/06/15	Steinbruner, Chris	Complete update memo for creditor group.	0.30	320.00	96.00
10/06/15	Steinbruner, Chris	Edit and complete accounting function memo for creditor group.	0.40	320.00	128.00
10/06/15	Steinbruner, Chris	Review MOR reports for June, July and August	0.70	320.00	224.00
10/06/15	Steinbruner, Chris	Consultation with Richard Feferman regarding concerns of creditors group and information needed in the near future.	0.50	320.00	160.00
10/06/15	Steinbruner, Chris	Work on 2015 petition (5/25) to date budget to actual P&L report	1.80	320.00	576.00
10/07/15	Gomez, Lina	Actual vs Budget report review - reviewed budget file, matching budget items to accounts in Famous	2.00	150.00	300.00
10/07/15	Gomez, Lina	Communicated with Dolores about packaging material invoices and sales invoices for daily reports.	0.10	150.00	15.00
10/07/15	Gomez, Lina	Created first version of actual vs budget from a direct download from Famous and connected budget file and interactive by month.	9.00	150.00	1,350.00
10/07/15	Gomez, Lina	Worked on September actual units per email request.	1.00	150.00	150.00
10/07/15	Gomez, Lina	Met with Chris at his office to go over first version of actual vs budget file-cash basis.	1.50	150.00	225.00
10/07/15	Gomez, Lina	Follow up questions and updated details on actual vs budget file such as, added file with cut off of 05/26 data, added file with Jan 2015 to present figures.	1.50	150.00	225.00

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Invoice For: TVA Law

<u>Date</u>	<u>Staff</u>	<u>Explanation</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/07/15	Steinbruner, Chris	Continue progress on 2015 petition (5/25) to date budget to actual P&L report.	0.30	320.00	96.00
10/08/15	Gomez, Lina	Completed 10/05 Daily Sales Report	1.00	150.00	150.00
10/08/15	Gomez, Lina	Emailed Richard about Daily Sales Report	0.10	150.00	15.00
10/08/15	Gomez, Lina	Research an odd inventory receipt - searched Famous Inventory, emailed Dolores about 10/06 backup for daily sales report.	1.00	150.00	150.00
10/08/15	Gomez, Lina	Worked with Chris at my office on accrual based actual vs budget. Researching accrual posting to revenue. Understanding Famous posting to revenue from cash receipt, invoicing and journal entries.	7.00	150.00	1,050.00
10/08/15	Steinbruner, Chris	Format and produce weekly dash board report, which includes cash in bank, cash on books, A/R, A/R over 60 days, A/P post pet, and PR taxes payable post pet.	2.10	320.00	672.00
10/08/15	Steinbruner, Chris	Compute comissions due 8.6 to 9.30.2015, including creating worksheets. Will be easier going forward.	2.80	320.00	896.00
10/08/15	Steinbruner, Chris	Continue to investigate and analyse revenue in GL versus detail.	1.70	320.00	544.00
10/09/15	Gomez, Lina	Talked to Dolores and emailed about payroll excel sheets for daily sales report.	0.50	150.00	75.00
10/09/15	Gomez, Lina	Completed 10/06 and 10/07 Daily Sales Report.	2.00	150.00	300.00
10/09/15	Gomez, Lina	Analyzed revenue to complete accrual posting for actual vs budget. Using various reports to tie to revenue. Sales register to charges report by item. I broke up all items by invoice to understand the posting structure of invoicing and cash receipts for these two reports. Charges needed to be broken by invoice to be able to apply to deduct charges from AR in order to balance AR to GP.	8.00	150.00	1,200.00

Invoice#: 1279

October 15, 2015

Invoice For: TVA Law

<u>Date</u>	<u>Staff</u>	<u>Explanation</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/09/15	Steinbruner, Chris	Prepare and send detail AP list per request.	1.20	320.00	384.00
10/09/15	Steinbruner, Chris	Prepare and send detail payroll taxes payable report per request	0.80	320.00	256.00
10/09/15	Steinbruner, Chris	Consulting with member of creditor's committee regarding ranch and harvest issues as well as payroll tax penalties	0.40	320.00	128.00
10/09/15	Steinbruner, Chris	Work on payroll taxes. Schedule past due tax deposits. Make recommendations to reduce late payment penalties.	1.60	320.00	512.00
10/09/15	Steinbruner, Chris	Work with staff to determine payments to be made.	0.30	320.00	96.00
10/10/15	Gomez, Lina	Continue research to tie other reports to GL, GP and AR to post revenue accrual.	2.10	150.00	315.00
10/10/15	Gomez, Lina	Met with Chris at my office. Worked on getting accruals posted to trial balance for actual vs budget file. Helped with commissions report formulas, AP report for Chris' dashboard. Helped Chris with file to allow classifying GL accounts to line up with budget file.	3.90	150.00	585.00
10/10/15	Gomez, Lina	Review account 5861 to 6140 per Chris' request. Not referencing correctly on Act vs Bud file. Continue researching revenue matching.	2.20	150.00	330.00
10/10/15	Steinbruner, Chris	Complete liquidation analysis as of 9/30/15 and email it out to the group	0.80	320.00	256.00
10/10/15	Steinbruner, Chris	Work on budget to actual in order to achieve a more comparable report due to differences in line items between budget and GL	0.60	320.00	192.00
10/10/15	Steinbruner, Chris	Prepare schedule in order to line up budget categories with GL categories. This will allow useful budget to actual reports going forward.	2.20	320.00	704.00
10/10/15	Steinbruner, Chris	Accounting services - postings to books.	0.40	320.00	128.00

Invoice For: TVA Law

<u>Date</u>	<u>Staff</u>	<u>Explanation</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/10/15	Steinbruner, Chris	Inspect postings to GL. Inquiry into reason for outside labor.	0.60	320.00	192.00
10/10/15	Steinbruner, Chris	Investiage budget to actual differences.	1.20	320.00	384.00
10/11/15	Gomez, Lina	Added pivot table of GL for added reviewing of 2015 entries.	0.80	150.00	120.00
10/11/15	Gomez, Lina	Researched Famous posting for 5003 sales commission account for Chris	1.20	150.00	180.00
10/11/15	Gomez, Lina	Posted to Sales Commission 53k accrual to trial balance.	0.30	150.00	45.00
10/11/15	Gomez, Lina	Chris' email about packaging material, average cost per box into total units. Worked on using current packaging analysis. Additional research needed.	1.40	150.00	210.00
10/11/15	Gomez, Lina	Continued on revenue research to post accrual	3.30	150.00	495.00
10/11/15	Steinbruner, Chris	Investigage budget overages.	1.20	320.00	384.00
10/11/15	Steinbruner, Chris	Investigate budget overages, including contract labor and materials.	0.70	320.00	224.00
10/12/15	Gomez, Lina	Working out Sep and Oct revenue accrual posting.	0.50	150.00	75.00
10/12/15	Gomez, Lina	Worked with Dolores on misapplied cash receipts affecting revenue.	1.00	150.00	150.00
10/12/15	Gomez, Lina	Worked on last details to tie AR to GL to GP by invoice as well as individual posting to revenue by cash receipt. Found revenue postings bypassed invoicing and done directly through cash receipts. Found AR needs deductions of charges to tie back to GP. Found all open AR invoices match to GP invoice. 5 reports tie by product item by invoice; Sales register, Charge report, Accounts Receivable report, Grower Payable Report, Revenue General Ledger Detail.	9.00	150.00	1,350.00

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October 15, 2015

<u>Date</u>	<u>Staff</u>	<u>Explanation</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/12/15	Gomez, Lina	Continued working on detail packaging materials analysis with current unit harvest which is on the daily sales report.	3.30	150.00	495.00
10/13/15	Gomez, Lina	Made changes to acc 5861 in TB Chris' email - for Act vs Bud	0.50	150.00	75.00
10/13/15	Gomez, Lina	Made changes for Farm Supply to Chemicals in TB - for Act vs Bud	0.50	150.00	75.00
10/13/15	Gomez, Lina	Completed revenue accrual by month to TB for Act vs Bud. Made adjustments to file due to budget file not summing correctly.	5.00	150.00	750.00
10/13/15	Steinbruner, Chris	Investitage budget differences	1.40	320.00	448.00
10/13/15	Steinbruner, Chris	Complete budget report and report out to team.	1.30	320.00	416.00
10/14/15	Gomez, Lina	Acct Fees were not included in Act vs Bud file. It was entered into Famous but I didn't download new file to capture it. Added it directly to TB file to capture it.	1.00	150.00	150.00
10/14/15	Gomez, Lina	Downloaded new TB, uploaded to Act vs Bud file. Captured revised GL accounts from earlier version and added accruals. Added accounts numbers to all sheets for easy reference.	4.30	150.00	645.00
10/15/15	Gomez, Lina	Completed AP report as of 10.14 for dashboard	0.50	150.00	75.00
10/15/15	Gomez, Lina	Completed AR report for 10.14 for dashboard	0.50	150.00	75.00
10/15/15	Gomez, Lina	Completed 10/08, 10/09 & 10/10 Daily Sales Report	3.00	150.00	450.00
10/15/15	Gomez, Lina	Extended Daily Sales Report sheet through December for training purposes.	2.00	150.00	300.00
10/15/15	Gomez, Lina	Training with Jeff on Daily Sales Reporting	3.60	150.00	540.00
10/15/15	Hill, Christy	Training on daily report input for inventory, sales & payroll	1.30	275.00	357.50

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October 15, 2015

<u>Date</u>	<u>Staff</u>	<u>Explanation</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/15/15	Steinbruner, Chris	Work on daily reports.	0.70	320.00	224.00
10/15/15	Steinbruner, Chris	Export info for weekly dash board report - as of 10.14.2015	0.80	320.00	256.00
10/15/15	Steinbruner, Chris	complete weekly dash board report	0.50	320.00	160.00
10/15/15	Sugimoto, Jeff	Reconcile daily inventory and sales	3.90	150.00	585.00
10/15/15	TVA Law	Mileage to Carmel for training with Jeff			31.92
Total Charges:			205.80		<u>\$39,164.13</u>

We are glad to have the opportunity to work with you and thank you for your business.

Invoice is due upon receipt.

PLEASE DETACH HERE AND RETURN WITH PAYMENT

October 15, 2015

Invoice#: 1279

TVA Law  
A/C#: 1348

**Steinbruner Hill CPAs**

100 Clock Tower Place, Ste. 130  
Carmel, CA 93923  
Phone (831) 222-6111  
www.steinhill.com

Balance Due: \$39,164.13

Amount Enclosed:

# Steinbruner Hill CPAs

100 Clock Tower Place, Ste. 130

Carmel, CA 93923

Phone (831) 222-6111

www.steinhill.com



**Steinbruner • Hill**

Certified Public Accountants

TVA Law  
in the matter of Santa Cruz Berry Farming, LLC  
3199 Airport Loop Drive, Suite A3  
Costa Mesa, CA 92626

Invoice#: 1295

October 31, 2015

A/C#: 1348

<u>Date</u>	<u>Staff</u>	<u>Explanation</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/16/15	Gomez, Lina	Answered Brokerage Revenue Question.	0.20	150.00	\$30.00
10/16/15	Steinbruner, Chris	Create dash board report for 10.14.15.	1.60	320.00	512.00
10/16/15	Steinbruner, Chris	Investigate and report on brokerage revenue.	0.80	320.00	256.00
10/17/15	Steinbruner, Chris	Prepare dashboard financial report for the current week.	2.20	320.00	704.00
10/19/15	Sugimoto, Jeff	Special Projects, reconcile rec., shipping, payroll, etc. corr. With cs and lina	1.00	150.00	150.00
10/20/15	Steinbruner, Chris	Compute workers compensation insurance rate; prepare schedule of costs; post accrued costs to GL.	3.20	320.00	1,024.00
10/20/15	Steinbruner, Chris	Communication with creditors group members.	0.30	320.00	96.00
10/20/15	Sugimoto, Jeff	reconcile rec., sipping, payroll, etc	4.30	150.00	645.00
10/21/15	Steinbruner, Chris	Prepare projected revenue results for October 2015.	2.40	320.00	768.00
10/21/15	Steinbruner, Chris	Preparation of liquidation analysis as of 10/14/2015.	0.80	320.00	256.00
10/21/15	Steinbruner, Chris	Update budget to actual reports.	0.60	320.00	192.00



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October 31, 2015

<u>Date</u>	<u>Staff</u>	<u>Explanation</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/21/15	Sugimoto, Jeff	Special Projects, reconcile 10/17/15 rec., shipping and payroll	0.60	150.00	90.00
10/22/15	Steinbruner, Chris	Complete dashboard report as of 10/21/2015	2.30	320.00	736.00
10/22/15	Steinbruner, Chris	Export sales information; prepare commissions report.	1.40	320.00	448.00
10/22/15	Steinbruner, Chris	Prepare dashboard report.	3.30	320.00	1,056.00
10/22/15	Sugimoto, Jeff	Special Projects, reconcile sales, inventory and payroll for 10/19, 10/20 review missing invoices and missing grower receipts	5.00	150.00	750.00
10/23/15	Sugimoto, Jeff	Special Projects, reconcile payroll, sales and inventory	0.70	150.00	105.00
10/24/15	Steinbruner, Chris	Preparation of Sept MOR	4.20	320.00	1,344.00
10/26/15	Gomez, Lina	Emails from Chris with tasks.	0.40	150.00	60.00
10/26/15	Gomez, Lina	Working on Inv balancing for the previous weeks 10/15 - 10/20	1.00	150.00	150.00
10/26/15	Gomez, Lina	Emailed, talked and Teamviewed with Dolores inventory issues	0.50	150.00	75.00
10/26/15	Gomez, Lina	Completed 10/15 - 10/20 - Inventory, Missing Invoices, Pallet Tags	1.00	150.00	150.00
10/26/15	Gomez, Lina	Starting 10/21 - 10/22 Daily Sales Report	2.00	150.00	300.00
10/26/15	Gomez, Lina	Working on Units Sold for Chris; prepping for 10/23 Daily Sales Report (entering payroll data and researching low packaging sales costs); researching rejected product inv with Dolores	0.30	150.00	45.00
10/26/15	Gomez, Lina	Downloading TB for new P&L	1.10	150.00	165.00
10/26/15	Gomez, Lina	Worked on Revenue Accrual for Oct	1.20	150.00	180.00

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October 31, 2015

<u>Date</u>	<u>Staff</u>	<u>Explanation</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/26/15	Steinbruner, Chris	Work on November budget.	3.20	320.00	1,024.00
10/26/15	Steinbruner, Chris	Work on expense projections for November.	1.60	320.00	512.00
10/26/15	Steinbruner, Chris	Prepare schedule of A/P broken down by Operating, Legal, Payroll Taxes, Pre-petition, and other.	0.70	320.00	224.00
10/27/15	Gomez, Lina	Worked on revenue accrual for Oct. Emailed Dolores about misapplied cash receipt affecting revenue.	1.70	150.00	255.00
10/27/15	Gomez, Lina	Worked on Act vs Bud Revenue (Amt change from time of download) and Oct payroll download to separate ranch cost from overhead cost.	1.90	150.00	285.00
10/27/15	Gomez, Lina	Completed Daily Sales Report 10/23 & 10/24	2.20	150.00	330.00
10/27/15	Gomez, Lina	Sept Units and Sales for Oct for Chris	0.90	150.00	135.00
10/27/15	Gomez, Lina	Completed 10/26 Daily Sales Report	0.70	150.00	105.00
10/27/15	Gomez, Lina	Research report with detail needed for commission report. Downloaded, customized report and prepared for completion	2.90	150.00	435.00
10/27/15	Steinbruner, Chris	TC Tom Lange Co. re: questions on debtor finances and reports	0.20	320.00	64.00
10/27/15	Steinbruner, Chris	Review sales reports for Oct.	0.30	320.00	96.00
10/27/15	Steinbruner, Chris	Prepare reconciliation of expected cash at end of harvest under three scenarios: cease 10/31/15, continue to 11/30/15 on Trafton (conventional) only, and continue to 11/30/15 on both ranches.	3.30	320.00	1,056.00
10/28/15	Gomez, Lina	Completed pre-lim commission report	1.10	150.00	165.00
10/28/15	Gomez, Lina	Revised pre-lim sheet to include date receipt and prepared sheet for Dolores backup	0.70	150.00	105.00
10/28/15	Gomez, Lina	Completed 10/27 Daily Sales Report	0.80	150.00	120.00

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<u>Date</u>	<u>Staff</u>	<u>Explanation</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/28/15	Gomez, Lina	Researched revised commission calculation per new parameters. Prepared new sheet to talk to Dolores the next morning	1.20	150.00	180.00
10/28/15	Steinbruner, Chris	TC Tom Vogeles re: finances, settlement, reports	0.30	320.00	96.00
10/28/15	Steinbruner, Chris	Begin 10/28/2015 dashboard report	0.40	320.00	128.00
10/28/15	Steinbruner, Chris	Review attorney schedule of liquidity at 10/31/2015. Analyse liquidity variables.	1.70	320.00	544.00
10/29/15	Gomez, Lina	On phone and teamview with Dolores-Second run of Sunriver commissions.	2.70	150.00	405.00
10/29/15	Gomez, Lina	On Phone and teamview with Dolores-needed to add two customer she omitted on commission 2nd run report.	0.50	150.00	75.00
10/29/15	Gomez, Lina	On phone and teamview with Dolores-needed a change to commission sheet	0.10	150.00	15.00
10/29/15	Steinbruner, Chris	Complete dashboard report for 10/28/2015	1.80	320.00	576.00
10/29/15	Steinbruner, Chris	Complete analysis of liquidity at 10/31/2015.	1.60	320.00	512.00
10/29/15	Steinbruner, Chris	TC Tom Vogeles re: settlement and numbers	0.30	320.00	96.00
10/30/15	Gomez, Lina	Emails for Bal Sht for 10/31. Talked to Dolores about getting prices for Invoices and reconciling bank acct. Worked on 10/28 Daily Sales. Emailed Dolores about inventory discrepancy of 616 trays.	0.90	150.00	135.00
10/30/15	Gomez, Lina	Worked on 10/29 Daily Sales Report. Waiting for harvest number from Dolores to complete.	0.70	150.00	105.00
10/30/15	Gomez, Lina	Received email from Sarah about Daily Sales not working. Sent PDF files from 10/10 to 10/28.	0.60	150.00	90.00
10/30/15	Gomez, Lina	Entered new budget figured into Act vs Bud. Mapped budget accounts to file for Oct close.	1.70	150.00	255.00

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Invoice For: TVA Law

<u>Date</u>	<u>Staff</u>	<u>Explanation</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/30/15	Gomez, Lina	Completed 10/29 Daily Sales Report	0.30	150.00	45.00
10/30/15	Steinbruner, Chris	Communication with creditor group and attorney re: settlement.	0.60	320.00	192.00
10/30/15	Steinbruner, Chris		0.00	320.00	0.00
Total Charges:			80.00		<u>\$18,647.00</u>

We are glad to have the opportunity to work with you and thank you for your business.

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October 31, 2015  
TVA Law  
A/C#: 1348

Invoice#: 1295

**Steinbruner Hill CPAs**

100 Clock Tower Place, Ste. 130  
Carmel, CA 93923  
Phone (831) 222-6111  
www.steinhill.com

Balance Due: \$18,647.00  
Amount Enclosed:

# Steinbruner Hill CPAs

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Carmel, CA 93923  
Phone (831) 222-6111  
www.steinhill.com



Steinbruner • Hill  
Certified Public Accountants

TVA Law  
in the matter of Santa Cruz Berry Farming, LLC  
3199 Airport Loop Drive, Suite A3  
Costa Mesa, CA 92626

Invoice#: 1317  
November 15, 2015

A/C#: 1348

<u>Date</u>	<u>Staff</u>	<u>Explanation</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/01/15	Gomez, Lina	Act vs Bud - TB drop for P&L. Lined up new acct and old reclass acct from Sept close. Started building Bal Sheet report from TB drop.	4.20	150.00	\$630.00
11/01/15	Gomez, Lina	Continued building Bal Sheet report. Researching Equity difference from Famous to TB drop. Researched cash difference and Liab differences.	2.00	150.00	300.00
11/02/15	Gomez, Lina	Act vs Bud Oct Close Balance Sheet	2.10	150.00	315.00
11/02/15	Gomez, Lina	October Units for Chris. Compare payroll harvest to cooler receipts. Emailed Sep Final Act vs Bud. Corrected units as of 10/29	1.00	150.00	150.00
11/02/15	Gomez, Lina	Entered harvest units. Added new weeks to sheet. Emailed Dolores about closing Oct; commissions, bills that need to be entered.	0.60	150.00	90.00
11/02/15	Gomez, Lina	Worked on 10/30 and 10/31 Daily Sales Report. Need harvest numbers from Dolores to complete.	0.90	150.00	135.00
11/02/15	Steinbruner, Chris	Work on MOR	1.30	320.00	416.00
11/03/15	Gomez, Lina	Called and teamviewed with Dolores. Worked on Aug-Sep Sunriver commission accrual and other invoice details.	2.60	150.00	390.00

Invoice For: TVA Law

Invoice#: 1317

November 15, 2015

<u>Date</u>	<u>Staff</u>	<u>Explanation</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/03/15	Gomez, Lina	Called and Teamviewed with Dolores. Calculated Oct commission accrual	0.70	150.00	105.00
11/03/15	Gomez, Lina	Answered Chris questions about Sep revenue NI-revenue accrual	0.40	150.00	60.00
11/03/15	Steinbruner, Chris	Work on preparing accrual operating statements	1.90	320.00	608.00
11/04/15	Gomez, Lina	Workin on revenue breakdown by month by product	1.90	150.00	285.00
11/04/15	Gomez, Lina	Added 05/26 cutoff to financial worksheets	1.00	150.00	150.00
11/04/15	Gomez, Lina	Added accruals to TB for financials. Setup file for final download.	2.20	150.00	330.00
11/04/15	Steinbruner, Chris	TC creditors' committee	0.40	320.00	128.00
11/04/15	Steinbruner, Chris	Work on accrual operating reports.	0.40	320.00	128.00
11/05/15	Gomez, Lina	Completed Act vs Bud Oct. Emailed to Chris to go over it.	2.70	150.00	405.00
11/05/15	Gomez, Lina	Received 10/31 units for payroll to finalize and submit 10/31 Daily Sales Report. Revised and resent report with updated prices	0.30	150.00	45.00
11/05/15	Gomez, Lina	Email from Chris to help with MOR. Opened and reviewed files to start on project.	0.30	150.00	45.00
11/05/15	Gomez, Lina	Worked on pre-lim MOR reports	1.80	150.00	270.00
11/05/15	Gomez, Lina	Worked on first run of accrual and cash financial statements from TB download	5.00	150.00	750.00
11/05/15	Steinbruner, Chris	Progress on accounting entries and report	0.80	320.00	256.00
11/05/15	Steinbruner, Chris	Complete dashboard report	1.30	320.00	416.00
11/06/15	Gomez, Lina	Completed updated FS-Cash and Accrual. Sent to Chris for review, he wanted numbers to line up with previous MORs by Tom.	3.10	150.00	465.00

Invoice For: TVA Law

Invoice#: 1317

November 15, 2015

<u>Date</u>	<u>Staff</u>	<u>Explanation</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/06/15	Steinbruner, Chris	Work on reports	1.00	320.00	320.00
11/07/15	Gomez, Lina	Worked on creating FS previous MORs to compare with TB-FS Cash and Accruals	8.30	150.00	1,245.00
11/08/15	Gomez, Lina	Completed FS from previous MORs and created Sep. Need a few areas to finalize. Sent to Chris for review before finalizing these reports to Tom.	5.50	150.00	825.00
11/08/15	Steinbruner, Chris	Meeting with creditors rep	1.20	320.00	384.00
11/09/15	Gomez, Lina	Meeting with Chris. Worked on MOR balance sheet.	3.00	150.00	450.00
11/09/15	Steinbruner, Chris	Accrual entries	1.80	320.00	576.00
11/10/15	Gomez, Lina	Revised FS MOR balance sheet after Journal Entries. AP pre-petition, reveue, grower payable, AR	2.50	150.00	375.00
11/10/15	Steinbruner, Chris	complete MOR. Begin Oct MOR	3.00	320.00	960.00
11/12/15	Gomez, Lina	On phone with Dolores about taxes not posted from may 1-25. Troubleshoot teamviewer with dolores. Ran reports in famous.	0.50	150.00	75.00
11/12/15	Gomez, Lina	Worked with Dolores by phone and teamviewer for bank statements. Transferred files to my computer then to portal.	1.70	150.00	255.00
11/12/15	Gomez, Lina	Completed Daily Sales Report thru 11/09	1.70	150.00	255.00
11/12/15	Steinbruner, Chris	dash board reports	1.80	320.00	576.00
11/13/15	Gomez, Lina	Email/Text Dolores about May tax entries and payable entries to run dashboard. Email with Chris about labor costs.	0.20	150.00	30.00

Invoice#: 1317  
November 15, 2015

Invoice For: TVA Law

<u>Date</u>	<u>Staff</u>	<u>Explanation</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/13/15	Gomez, Lina	Text Dolores about Sambrailo files she needs to email Tom and worked on AP for dashboard.	0.80	150.00	120.00
11/13/15	Gomez, Lina	On phone and teamview to transfer Sambrailo files to me to send file to Tom. File is too big for Dolores to email.	0.30	150.00	45.00
11/13/15	Steinbruner, Chris	Answer creditor committee questions	0.60	320.00	192.00
11/14/15	Steinbruner, Chris	Work on dash board reports	0.70	320.00	224.00
Total Charges:			73.50		<u>\$13,779.00</u>

We are glad to have the opportunity to work with you and thank you for your business.

Invoice is due upon receipt.

PLEASE DETACH HERE AND RETURN WITH PAYMENT

November 15, 2015  
TVA Law  
A/C#: 1348

Invoice#: 1317

**Steinbruner Hill CPAs**

100 Clock Tower Place, Ste. 130  
Carmel, CA 93923  
Phone (831) 222-6111  
www.steinhill.com

Balance Due: \$13,779.00  
Amount Enclosed:



Steinbruner Hill CPAs  
 100 Clock Tower Place, Ste. 130  
 Carmel, CA 93923  
 Phone (831) 222-6111  
 www.steinhill.com



TVA Law  
 in the matter of Santa Cruz Berry Farming, LLC  
 3199 Airport Loop Drive, Suite A3  
 Costa Mesa, CA 92626

Invoice#: 1417  
 January 31, 2016

A/C#: 1348

<u>Date</u>	<u>Staff</u>	<u>Explanation</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
01/06/16	Gomez, Lina	Talked to Armando about Famous error code	0.10	150.00	\$15.00
01/06/16	Gomez, Lina	Called Jim IT and Famous about Famous error code. Opened mail-organized bills, deposits, correspondence. Emailed Angelea Dec bank statements for Corralitos and SCB.	1.60	150.00	240.00
01/06/16	TVA Law	Mileage to Santa Cruz Berry office			25.08
01/07/16	Gomez, Lina	Talked to Armando about next step for Famous error	0.80	150.00	120.00
01/07/16	Gomez, Lina	Talked to outside IT consultants about Famous error and server	0.30	150.00	45.00
01/07/16	Gomez, Lina	Called Jim for passwords to the server. Reset the server.	1.00	150.00	150.00
01/07/16	TVA Law	Mileage to Santa Cruz Berry office			25.08
01/08/16	Gomez, Lina	Tom requested bank statements. Phone calls and texts with Armando and Fritz to get Corralitos online password. Sent Tom SCB bank statements.	0.80	150.00	120.00
01/14/16	Gomez, Lina	Tom left a voicemail. Calle him back and he needs a current AR for his 2:30 appt. Started cash receipts. System need updating.	0.50	150.00	75.00

Invoice For: TVA Law

Invoice#: 1417  
January 31, 2016

<u>Date</u>	<u>Staff</u>	<u>Explanation</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
01/14/16	Gomez, Lina	Completed 2016 setup, entered cash receipts, reconciled bank accounts and emailed Tom a current AR	0.70	150.00	105.00
01/16/16	Gomez, Lina	Email - Tom about AP aging and status of AR	0.10	150.00	15.00
01/19/16	Gomez, Lina	Talked to Fritz about sending invoices to Sunriver. Checked AR to Sunrivers AP, printed invoices and emailed.	0.70	150.00	105.00
01/20/16	Gomez, Lina	Answered emails with Tom and Chris about status of AP	0.10	150.00	15.00
01/20/16	Gomez, Lina	Opened and sorted mail, prepared deposit, entered cash receipts and bill in Famous. Emailed Safco invoices to customer.	3.00	150.00	450.00
01/20/16	TVA Law	Mileage to Santa Cruz Berry office			25.08
01/21/16	Steinbruner, Chris	post additional a/p; prepare current schedule of post-petition a/p	1.20	330.00	396.00
Total Charges:			10.90		<u>\$1,926.24</u>

We are glad to have the opportunity to work with you and thank you for your business.

Invoice is due upon receipt.

PLEASE DETACH HERE AND RETURN WITH PAYMENT

**Steinbruner Hill CPAs**

100 Clock Tower Place, Ste. 130  
Carmel, CA 93923  
Phone (831) 222-6111  
www.steinhill.com

January 31, 2016  
TVA Law  
A/C#: 1348

Invoice#: 1417

Balance Due: \$1,926.24  
Amount Enclosed:

# Steinbruner Hill CPAs

100 Clock Tower Place, Ste. 130  
Carmel, CA 93923  
Phone (831) 222-6111  
www.steinhill.com



TVA Law  
in the matter of Santa Cruz Berry Farming, LLC  
3199 Airport Loop Drive, Suite A3  
Costa Mesa, CA 92626

Invoice#: 1358  
November 30, 2015

A/C#: 1348

---

<u>Date</u>	<u>Staff</u>	<u>Explanation</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/16/15	Steinbruner, Chris	Prepare dashboard report at 11.11.2015	1.30	320.00	\$416.00
11/18/15	Gomez, Lina	Started Oct closing. Dropped TB researched changes to P&L before accruals. Emailed and spoke to Dolores about WC, commissions and AP entered for closing.	3.60	150.00	540.00
11/18/15	Steinbruner, Chris	Work on accounting and MOR	1.50	320.00	480.00
11/19/15	Gomez, Lina	Worked on commission for Sun River and Fritz.	1.20	150.00	180.00
11/19/15	Gomez, Lina	Talked to Dolores about inventory and general questions. Had issues logging in to Teamviewer to go over commission. Dropped payroll accrual for 10/31 WE	3.20	150.00	480.00
11/19/15	Gomez, Lina	Completed on Daily Sales Report 11/12 & 11/13	1.90	150.00	285.00
11/19/15	Steinbruner, Chris	Work on dashboard	1.50	320.00	480.00
11/20/15	Gomez, Lina	Completed Daily Sales Report thru 11/18	1.30	150.00	195.00
11/20/15	Gomez, Lina	Worked on MOR closing FS.	3.20	150.00	480.00
11/20/15	Gomez, Lina	Sent bank files to Vogele office for Dolores.	0.20	150.00	30.00
11/20/15	Gomez, Lina	Completed Oct Close. Emailed Chris	3.90	150.00	585.00

Invoice For: TVA Law

Invoice#: 1358

November 30, 2015

<u>Date</u>	<u>Staff</u>	<u>Explanation</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/20/15	Gomez, Lina	Worked on cash basis MOR. Answered Chris' questions on cash basis FS.	4.40	150.00	660.00
11/20/15	Steinbruner, Chris	Complete dashboard report 11.18.2015	1.20	320.00	384.00
11/20/15	Steinbruner, Chris	Run reports for Oct MOR	0.80	320.00	256.00
11/21/15	Gomez, Lina	Recalculated cash basis and finished revenue accrual to match last MOR	2.20	150.00	330.00
11/21/15	Steinbruner, Chris	Work on MOR	2.00	320.00	640.00
11/23/15	Steinbruner, Chris	Complete work on MOR	1.90	320.00	608.00
11/25/15	Gomez, Lina	Worked on Fritz commission	0.40	150.00	60.00
11/25/15	Gomez, Lina	Teamview and on phone with Dolores about Fritz commission	0.40	150.00	60.00
11/30/15	Gomez, Lina	Completed Daily Sales report thru 11/28	1.80	150.00	270.00
11/30/15	Gomez, Lina	Researched accrual of property tax and payroll accrual per Chris' email	1.60	150.00	240.00
11/30/15	Steinbruner, Chris	answer questions re: MOR	1.80	320.00	576.00
Total Charges:			41.30		<u>\$8,235.00</u>

We are glad to have the opportunity to work with you and thank you for your business.

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November 30, 2015

Invoice#: 1358

TVA Law  
A/C#: 1348

**Steinbruner Hill CPAs**

100 Clock Tower Place, Ste. 130  
Carmel, CA 93923  
Phone (831) 222-6111  
www.steinhill.com

Balance Due: \$8,235.00

Amount Enclosed:

# Steinbruner Hill CPAs

100 Clock Tower Place, Ste. 130  
Carmel, CA 93923  
Phone (831) 222-6111  
www.steinhill.com



TVA Law  
in the matter of Santa Cruz Berry Farming, LLC  
3199 Airport Loop Drive, Suite A3  
Costa Mesa, CA 92626

Invoice#: 1360  
December 15, 2015

A/C#: 1348

<u>Date</u>	<u>Staff</u>	<u>Explanation</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/01/15	Gomez, Lina	Commission Detail	0.30	150.00	\$45.00
12/01/15	Gomez, Lina	Researched-Line 16 Real Property, Line 38 Proff Fees. Talked to Dolores about rent Expense. Sent Oct bank stmts to Chris. Worked on ending inventory valuation for 10/31	3.90	150.00	585.00
12/01/15	Steinbruner, Chris	Prepare dashboard report for 11.25.2015	1.80	320.00	576.00
12/01/15	Steinbruner, Chris	answer various questions on recent MOR.	1.60	320.00	512.00
12/01/15	Steinbruner, Chris	TC Hugh Sealback - Lange Co.	0.30	320.00	96.00
12/01/15	Steinbruner, Chris	Begin work on detailed balance sheet for the October 31 cut off.	0.70	320.00	224.00
12/02/15	Gomez, Lina	Sunriver and Fritz commission. Reviewed commissions with Dolores.	2.00	150.00	300.00
12/02/15	Gomez, Lina	Worked on closing for 11/30.	1.10	150.00	165.00
12/02/15	Steinbruner, Chris	Review new order and budget	0.40	320.00	128.00
12/02/15	Steinbruner, Chris	Answer questions on MOR	0.50	320.00	160.00

Invoice For: TVA Law

Invoice#: 1360  
December 15, 2015

<u>Date</u>	<u>Staff</u>	<u>Explanation</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/02/15	Steinbruner, Chris	Work on Oct balance sheet for order	1.40	320.00	448.00
12/08/15	Steinbruner, Chris	prepare schedules of a/r and a/p	0.70	320.00	224.00
12/10/15	Steinbruner, Chris	Work on MOR	2.20	320.00	704.00
12/11/15	Steinbruner, Chris	Continue to work on MOR	1.70	320.00	544.00
12/14/15	Steinbruner, Chris	Continue to work on MOR	3.10	320.00	992.00
12/15/15	Steinbruner, Chris	Continue to work on MOR	1.60	320.00	512.00
Total Charges:			23.30		<u>\$6,215.00</u>

We are glad to have the opportunity to work with you and thank you for your business.

Invoice is due upon receipt.

PLEASE DETACH HERE AND RETURN WITH PAYMENT

December 15, 2015  
TVA Law  
A/C#: 1348

Invoice#: 1360

**Steinbruner Hill CPAs**

100 Clock Tower Place, Ste. 130  
Carmel, CA 93923  
Phone (831) 222-6111  
www.steinhill.com

Balance Due: \$6,215.00  
Amount Enclosed:

# Steinbruner Hill CPAs

100 Clock Tower Place, Ste. 130  
Carmel, CA 93923  
Phone (831) 222-6111  
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Steinbruner • Hill  
Certified Public Accountants

TVA Law  
in the matter of Santa Cruz Berry Farming, LLC  
3199 Airport Loop Drive, Suite A3  
Costa Mesa, CA 92626

Invoice#: 1400  
December 31, 2015

A/C#: 1348

<u>Date</u>	<u>Staff</u>	<u>Explanation</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/17/15	Gomez, Lina	Email with Chris about cash reconciling	0.20	150.00	\$30.00
12/17/15	Gomez, Lina	Worked from Watsonville office. Enter cash receipts, AP bills, organized mail. Talked with Armando about short pays on invoices and adjustments.	3.50	150.00	525.00
12/17/15	TVA Law	Mileage to Santa Cruz Berry office			25.08
12/18/15	Gomez, Lina	Worked in Watsonville-Reconciling cash, talking to Fritz and Armando about wire to Tom Lange. Talked about \$2000 withdraw.	4.00	150.00	600.00
12/18/15	Steinbruner, Chris	work on bank balance, work on transfer, TC Lange	0.70	320.00	224.00
12/18/15	Steinbruner, Chris	work on final balance to transfer to Lange	0.70	320.00	224.00
12/18/15	TVA Law	Mileage to Santa Cruz Berry office			25.08
12/19/15	Gomez, Lina	Worked in Watsonville with running payroll reports, opening mail, entering bills, looking at AR and highlighting short pays for Maria	2.60	150.00	390.00
12/19/15	TVA Law	Mileage to Santa Cruz Berry office			25.08
12/28/15	Gomez, Lina	Worked from Watsonville Office. Reconciled bank accounts, opened mail, talked to Armando about AR Adj Files.	2.30	150.00	345.00

Invoice For: TVA Law

Invoice#: 1400  
December 31, 2015

<u>Date</u>	<u>Staff</u>	<u>Explanation</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/28/15	Steinbruner, Chris	Consulting & Planning Services	1.00	320.00	320.00
12/28/15	TVA Law	Mileage to Santa Cruz Berry office			25.08
12/30/15	Gomez, Lina	Emailed Angela Oct bank statements. Research K&M \$4400 check deposit for Corralitos for Tom.	0.30	150.00	45.00
Total Charges:			15.30		<u>\$2,803.32</u>

We are glad to have the opportunity to work with you and thank you for your business.

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PLEASE DETACH HERE AND RETURN WITH PAYMENT

December 31, 2015  
TVA Law  
A/C#: 1348

Invoice#: 1400

**Steinbruner Hill CPAs**

100 Clock Tower Place, Ste. 130  
Carmel, CA 93923  
Phone (831) 222-6111  
www.steinhill.com

Balance Due: \$2,803.32  
Amount Enclosed:



### PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:  
**3199 Airport Loop Drive, Suite A3, Costa Mesa, California 92626**

A true and correct copy of the foregoing document described **FINAL APPLICATION FOR COMPENSATION BY STEINBRUNER HILL CPA FOR DEBTOR IN POSSESSION; DECLARATION OF CHRISTOPHER STEINBRUNER** will be served or was served **(a)** on the judge in chambers in the form and manner required by LBR 5005-2(d); and **(b)** in the manner indicated below:

I. **TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING ("NEF")** – Pursuant to controlling General Order(s) and Local Bankruptcy Rule(s) ("LBR"), the foregoing document will be served by the court via NEF and hyperlink to the document. On **3/23/2016** I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following person(s) are on the Electronic Mail Notice List to receive NEF transmission at the email address(es) indicated below:

- United States Trustee (SJ) USTPRegion17.SJ.ECF@usdoj.gov, ltroxas@hotmail.com
- Thomas A Vogele on behalf of Debtor tvogele@tvalaw.com
- Effie F. Anastassiou on behalf of Creditor California Coastal Rural Development Corp. and K&M Enterprises, LLC effieesq@salinasaglaw.com; paralegal@salinasaglaw.com
- Joseph M. Welch on behalf of creditor Tom Lange jwelch@buchalter.com; dcyrankowski@buchalter.com
- William Brody on behalf of creditor Tom Lange wbrody@buchalter.com
- Thomas J. Polis on behalf of Debtor Santa Cruz Berry Farming Company, LLC tom@polis-law.com, paralegal@polis-law.com
- Michael A. Sweet and Dale L. Bratton on behalf of Creditor Committee Official Committee of Unsecured Creditors msweet@foxrothschild.com, mflores@foxrothschild.com, brattonlaw@comcast.net
- Rebecca A. Caley on behalf of Requestor Mercedes-Benz Financial Services dba Daimler Truck Financial rcaley@caleylaw.com
- Ralph P. Guenther on behalf of Creditor Del Mar Food Products Corp and Richard Gurnee courts@tkdougherty.com; angelal@montereylaw.com; rguenther@Montereylaw.com
- Jerry Namba on behalf of Creditor Beth Crandall nambaepiq@earthlink.net; jnambaepiq@earthlink.net
- Barbara Choi on behalf of Pajaro Valley Water Management Agency bchoi@abc-law.com
- Torianna Homes on behalf of Creditor Ally Financial Serviced by Ally Servicing LLC tsh@severson.com
- Thomas P. House on behalf of Requestor Sambralio Packaging tomhouse@attorneyhouse.com
- Steven Koch on behalf of Creditor Helena Chemical Company smk@tularecountylaw.com
- Susan Luce on behalf of Requestor Janey Leonardich sbluceatty@yahoo.com
- Austin P. Nigel on behalf of Ford Credit Melissa@apnagellaw.com
- Henry Niles on behalf of Creditor Douglas Brouwer hbniles@hbniles.com
- Brian Hayag on behalf of Creditors Julie Packard, Nancy Burnett and Robert Stephens brian.hayag@pillsburylaw.com
- Alan Smith on behalf of Creditor Lakeside Organics ajsmith@grunskylaw.com

☐ Service information continued on attached page

**II. SERVED BY U.S. MAIL OR OVERNIGHT MAIL** (indicate method for each person or entity served):

On 3/23/2016 I served the following person(s) and/or entity(ies) at the last known address(es) in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States Mail, first class, postage prepaid, and/or with an overnight mail service addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

☒ Service information continued on attached page

**III. SERVED BY PERSONAL DELIVERY, FACSIMILE TRANSMISSION OR EMAIL** (indicate method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on 3/23/2016, I served the following person(s) and/or entity(ies) by personal delivery, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on the judge will be completed no later than 24 hours after the document is filed.

☒ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

3/23/16

/s/ Angela Brown

**VIA OVERNITE EXPRESS**

Judge M. Elaine Hammond  
United States Bankruptcy Court  
Northern District of California  
United States Courthouse, Room 3035  
280 South First Street  
San Jose, CA 95113-3099

UNITED STATES TRUSTEE (SJ)  
280 S 1st St #268  
San Jose, CA 95113

**VIA EMAIL**

Armando Ramirez  
287 Carsserly Road  
Watsonville, CA 95076  
E: aramirez@santacruzberry.com

CCOF Certification Services, LLC  
2155 Delaware Avenue, Suite 150  
Santa Cruz, CA 95060  
E: inbox@ccof.org

Cedar Point Nursery  
PO BOX 1447

Klamath Falls, OR 97601  
E: cpaulsen@cedarpointnursery.net

EDD  
Bay Area Collection Office  
7677 Oakport Street, Suite 400  
Oakland, CA 94621-1933  
E: itcdbg@edd.ca.gov

Franchise Tax Board  
Bankruptcy Section MS A-340  
PO Box 2952  
Sacramento, CA 95812-2952  
E: BKBNCNotices@ftb.ca.gov

Internal Revenue Service  
Department of the Treasury  
Ogden, UT 04201-0005  
E: cio.bncmail@irs.gov

Kanaka Peak Service  
Attn: Beth Crandall  
PO BOX 1287  
Watsonville, CA 95077

In re: SANTA CRUZ FARMING COMPANY, LLC  
Debtor(s).

CHAPTER: 11

CASE NUMBER: 15-51771

E: bethcrandall@att.net

Norcal Nursery  
PO BOX 1012  
Red Bluff, CA 96080  
E: krisb@sakumabros.com

Wendal Rosen Black & Dean, LLP  
1111 Broadway, 24th Floor  
Oakland, CA 94607

NABTA USA International, Inc.  
6955 Barton Road  
Granite Bay, CA 95746  
E: george@nabta.com

**VIA US MAIL**

Cypress Ag Consulting  
PO BOX 3597  
Freedom, CA 95019

Famous Software  
8080 North Palm Ave., Suite 210  
Fresno, CA 93711

Fenton & Keller  
PO BOX 791  
Monterey, CA 93942

Nationwide Agribusiness Ins.  
c/o McSherry & Hudson  
PO BOX 2690  
Watsonville, CA 95077

Pacific Gas and Electric Company  
PO BOX 8329  
Stockton, CA 95208

RDO Water, LLC  
10108 Riverford Road  
Lakeside, CA 92040

Richard Jon Gurnee, Switzer Trust,  
Etheleen Callender Trust  
724 Brewington Avenue  
Watsonville, CA 95076

This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.

August 2010

**F 9013-3.1.PROOF.SERVICE**

Case: 15-51771 Doc# 331 Filed: 03/23/16 Entered: 03/23/16 15:40:22 Page 43 of 43